

60001
RECEIVED
FEB 14 2001
01 FEB 14 AM 9:34

**THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.**

**COMPILATION OF FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-28-01

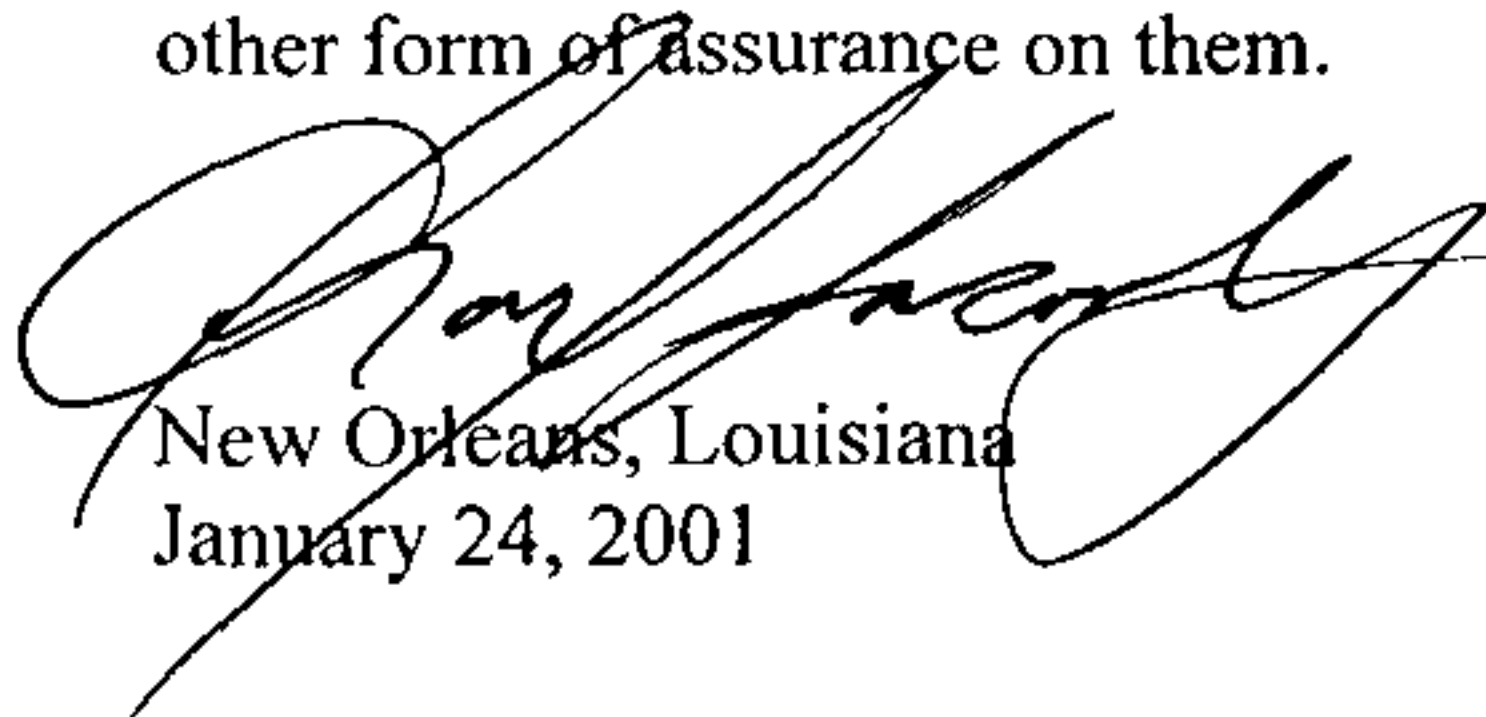
FINANCIAL SECTION

CHARLES L. LACOSTE, JR
CERTIFIED PUBLIC ACCOUNTANT
8116 BURTHE STREET
NEW ORLEANS, LOUISIANA 70118

To the Board of Directors
of The Louisiana Families in Need
of Services Association, Inc.

I have compiled the accompanying statement of financial position of The Louisiana Families in Need of Services Association, Inc. (a nonprofit corporation) as of June 30, 2000 and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



New Orleans, Louisiana
January 24, 2001

TABLE OF CONTENTS

ACCOUNTANT'S LETTER	4
STATEMENT OF FINANCIAL POSITION	5
STATEMENT OF ACTIVITIES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES	12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	16
MANAGEMENT LETTER	17
DATA COLLECTION FORM	18
PLAN OF CORRECTIVE ACTION	19

THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

STATEMENT OF FINANCIAL POSITION
June 30, 2000

ASSETS

Cash or cash equivalent	\$ 35,309
Accounts receivable	11,243
Computer (net of depreciation)	<u>1,994</u>
Total assets	<u>48,546</u>

LIABILITIES

Accounts payable	<u>247</u>
Total liabilities	<u>247</u>

NET ASSETS

Unrestricted net assets	48,299
Total net assets	<u>48,299</u>
Total liabilities and net assets	<u>\$ 48,546</u>

THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.
STATEMENT OF ACTIVITIES
Year Ended June 30, 2000

UNRESTRICTED NET ASSETS
SUPPORT

Contributions-	
Government grants	\$37,000
Foundations and civic leagues	1,000
Members' dues	4,600
Program fees	
Conference fees	<u>34,760</u>
Total	<u>77,360</u>
Net assets released from restrictions	<u>25,000</u>
Total	<u>102,360</u>

EXPENSES

Executive director fees	20,283
Telephone and communications	3,215
Travel, training and conferences	2,418
Publication-newsletters	2,157
Room rentals and food for conference	14,821
Board meetings and training	2,605
Accounting	2,804
Printing	3,901
Office supplies	2,533
Postage and delivery	2,179
Copying and duplicating	2,495
Insurance	268
Software contract for FINS	25,000
Depreciation	499
Miscellaneous	2,437
Other operating services	<u>3,000</u>
Total	<u>90,615</u>
Increase in unrestricted net assets	11,745

TEMPORARILY RESTRICTED ASSETS

Release of temporarily restricted assets	<u>(25,000)</u>
Decrease in net assets	(13,255)
NET ASSETS AT BEGINNING OF YEAR	<u>61,554</u>

NET ASSETS AT END OF YEAR \$ 48,299

THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

STATEMENT OF CASH FLOWS
Year Ended June 30, 2000

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in net assets \$ (13,255)

Adjustments to reconcile change in net
assets to net cash provided by operating
activities:

Depreciation 499

(Increase)decrease in operating assets-

Accounts receivable (7,088)

Promise to give 25,000

Increase(decrease) in operating liabilities-

Accounts payable 39

Deferred income (100)

Net cash provided by operating
activities 5,095

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of computer (2,493)

Net increase in cash 2,602

BEGINNING CASH 32,707

ENDING CASH \$ 35,309

THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS

June 30, 2000

NOTE A- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING
POLICIES

Nature of Activities

The Louisiana Families in Need of Services Association, Inc. was formed April 7, 1997 under the provisions of the Louisiana Nonprofit law. On August 11, 1998 the Internal Revenue Service recognized the Organization as a publicly supported entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is also exempt from Louisiana income tax.

The Families in Need of services (FINS) programs were created by a revision of the Louisiana Children's Code in 1991. These programs seek to halt problem behavior before it progresses to criminal behavior by intervention in troubled families. There are currently over fifty programs in the state. The Louisiana Families in Need of Services Association was formed by the FINS officers throughout the state. It seeks to support the law of FINS, to support and assist the individual programs, and to support the education of the public, the service providers, the legislature, and the courts about FINS.

The Organization has only one program, education, but many activities to accomplish that program.

Significant Accounting Policies

Promise to give- Contributions are recognized when the donor makes a promise to give the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires temporarily restricted net assets are reclassified to unrestricted net assets.

THE LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2000

Contributed Services- The Organization received valuable services from its dedicated volunteers. However, these services are not recognized as revenue as they do not create nonfinancial assets nor are they specialized services as described in SFAS No. 116.

Functional Expenses- The Organization does not consider itself a voluntary health and welfare organization and therefore does not present a statement of functional expenses.

Property and Equipment- Donations of property and equipment are recorded as support at their estimated fair value. Such assets are recorded as unrestricted support unless the donor imposes a restriction. If such restriction exists the support is recorded in accord with the nature of the restriction. Property and equipment purchases having a value of less than \$500 are not recorded as an asset. All other property and equipment is depreciated using the straight line method.

Income Taxes- The Organization is a nonprofit corporation that is exempt from both Federal and Louisiana income taxes under Section 501(c)(3) of the Internal Revenue Code and R.S. 12:201 of Louisiana law.

Cash and cash equivalents- The Organization considers all funds in bank accounts, money market accounts, or certificates of deposit with a maturity of one year or less, as cash or its equivalent.

Financial Statement Presentation- The Organization has adopted Statement of Financial Accounting Standard (SFAS) No. 117, "Financial Statements of Not-for-Profits Organizations". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets (if each is applicable). In addition, the Organization is required to present a statement of cash flows.

LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 2000

Contributions- The Organization also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made". In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Estimates- The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B- ACCOUNTS RECEIVABLE

Accounts receivable, materially, represent receivables under government funded grants. Due to the nature of the receivable no allowance for uncollectibles is deemed necessary.

NOTE C- COMPUTERS

Cost	\$2,493
Accumulated depreciation	<u>499</u>
Net	<u>\$1,994</u>

NOTE D - FAILURE TO COMPLY WITH STATE LAW

Louisiana state law requires the Organization to submit its financial statements within six months of the fiscal year end. This was not accomplished and represents a material noncompliance with state law and contract and award provisions.

SUPPLEMENTARY SECTION

CHARLES L. LACOSTE, JR.
CERTIFIED PUBLIC ACCOUNTANT
8116 BURTHE STREET
NEW ORLEANS, LOUISIANA 70118

INDEPENDENT ACCOUNTANT'S REPORT

To the board of Directors
The Families in Need of
Services Association, Inc.

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of The Louisiana Families in Need of Services Association, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about The Louisiana Families in Need of Services Association, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2000 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of Federal, State and Local award expenditures for the fiscal year and by grant year.

The Louisiana Families in Need of Services Association, Inc. award expenditures for all programs for the fiscal year follow:

<u>GRANT NAME</u>	<u>GRANT PERIOD</u>	<u>CFDA NO.</u>	<u>AMOUNT</u>
State of Louisiana:			
OCS/Children's Trust	7/1/99-6/30/00	CFMS-548947	\$ 12,000
OCS	7/1/99-6/30/00	CFMS-555318	5,000
Supreme Court	7/1/99-6/30/00		<u>45,000</u>
Total expenditures			<u>\$ 62,000</u>

2. For each Federal, State and Local award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, I traced the 6 disbursements to supporting documentation as to proper amount and payee
I examined supporting documentation for each of the selected disbursements and found that payment was for the proper amount and made to the correct payee.
4. For the items selected in procedure 2, I determined if the disbursements selected were properly coded to the correct program and general ledger account.

All payments were properly coded to the correct program and general ledger account.

5. For the items selected in procedure 2, I determined whether the disbursements selected received proper approval.

All payments were approved by the proper authority.

6. For the items selected in procedure 2, for Federal awards (in this case, pass-throughs), I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

I reviewed the disbursements selected in procedure 2 for types of services allowed or not allowed. All disbursements met the criteria for allowability.

Eligibility

I reviewed the disbursements selected in procedure 2 for eligibility requirements. All disbursements met the criteria for eligibility.

Reporting

I reviewed the disbursements selected in Procedure 2 for reporting requirements. All disbursements met the criteria for reporting.

7. For the programs selected for testing in procedure 2 that had been closed out during the period under review, I compared the close-out report, when required, with the organization's financial records to determine whether the amounts agree.

Two programs were closed. the "close-out reports" agree with the Organization's financial records.

MEETINGS

8. I examined evidence indicating that agendas for meetings recorded in the minute were posted as an open meeting as required by LSA-RS 42:1-42:12 (the open meetings law).

The organization did not meet the requirement to hold an open meeting at any time within the period under review.

COMPREHENSIVE BUDGET

9. For all grants exceeding \$5,000, I determined that each applicable Federal, State, or Local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Organization provided comprehensive budgets to the applicable state grantor agencies for the programs previously mentioned. These budgets specified the anticipated uses of the funds, estimates of the duration of the project (where applicable) and plans showing specific goals and objectives that included measures of performance.

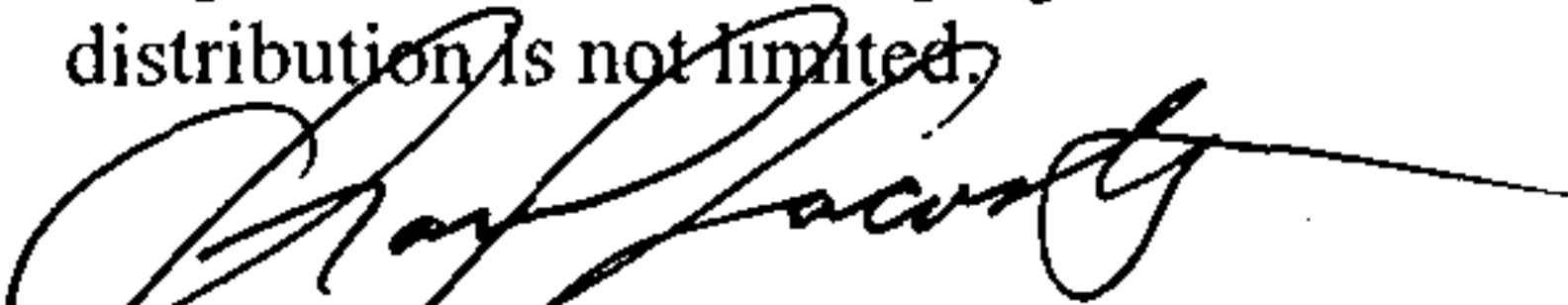
PRIOR COMMENTS AND RECOMMENDATIONS

10. I reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matter have been resolved.

There were no prior-year suggestions, recommendations or comments.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of The Louisiana Families in Need of Services Association, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Ray LaCorte", is written over the text "distribution is not limited." and extends to the left.

New Orleans, Louisiana
January 24, 2001

LOUISIANA FAMILIES IN NEED
OF SERVICES ASSOCIATION, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

- 1) The Organization did not properly maintain its primary records. They were not able to produce some of the bank statements and cancelled checks and relied on copies.
- 2.) The bank statements have not been properly reconciled.
- 3) Due to the situation in finding #1, the records were not available for the special procedures and attestation to take place in a timely manner.
- 4) One instance of failure to pay use tax was observed in the process of testing the disbursements. The computer purchase of \$2,493 is subject to state and parish use taxes which were not paid.

CHARLES L. LACOSTE, JR.
CERTIFIED PUBLIC ACCOUNTANT
8116 BURTHE STREET
NEW ORLEANS, LOUISIANA 70118

January 24, 2001

To the Board of Directors and
Senior Management of
Louisiana Families in Need of
Services Association, Inc.

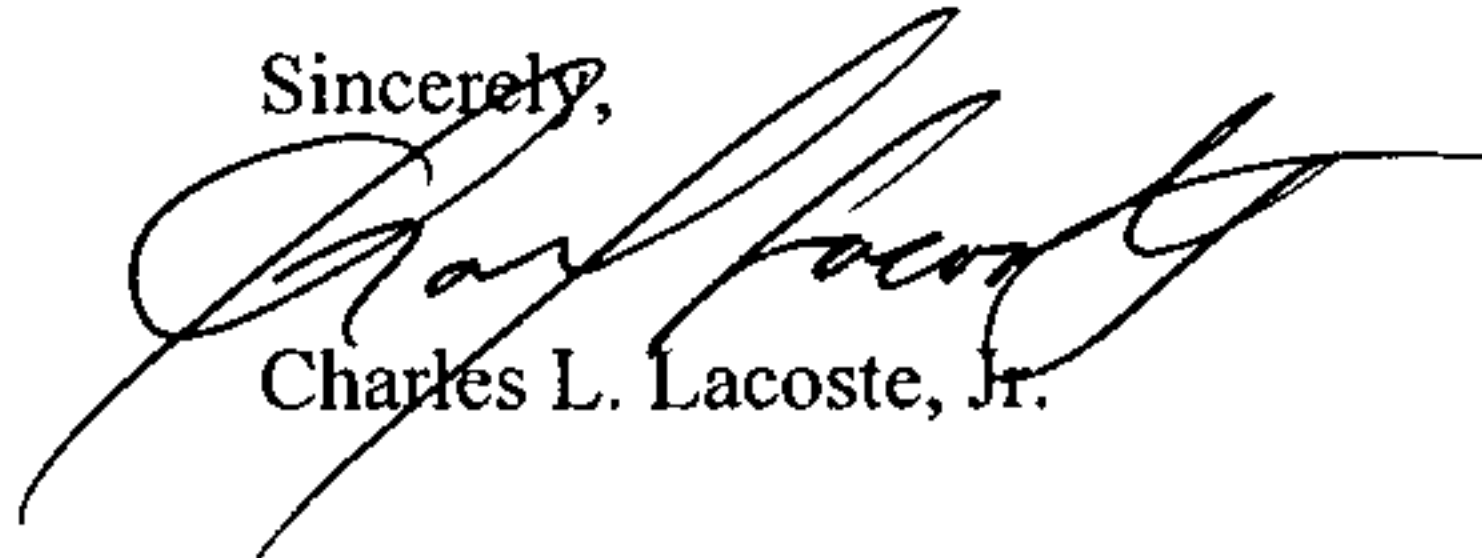
In performing my compilation and attest functions for the financial statements of Louisiana Families in Need of Services Association, Inc. as of and for the year ended June 30, 2000, I became aware of certain deficiencies in internal control and basic bookkeeping procedures.

The bank statements and cancelled checks for some of the periods were not available and could not be found. Therefore we had to rely on copies to perform the agreed-upon-procedures. It also became apparent that proper bank reconciliations had not been performed. I have suggested that the bank statements be mailed to the office of the association and that the bank reconciliations be mailed to the treasurer along with a copy of the bank statement.

Furthermore, I found one instance of use tax not being paid by the organization. This was in the case of the computer purchase. Nonprofit organizations, except for schools, are not exempt from the payment of sales and use taxes. I recommend that use taxes be paid on all purchases subject to such tax. This will usually be on out of state purchases.

I have not performed either an evaluation of internal control or any other procedures which would enable me to express an opinion on the system of internal control, and therefore, I do not express any opinion.

Sincerely,



Charles L. Lacoste, Jr.

[This form is an unaudited informational document prepared by management of the agency.]		LEGISLATIVE AUDITOR BATON ROUGE LA 70804																									
DATA COLLECTION FORM FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES																											
OMB Form 0348-0057 may be used as a substitute for this form. Date Submitted <u>01/24/01</u>		RETURN to: Legislative Auditor Attn: Engagement Processing Post Office Box 94397 Baton Rouge, Louisiana 70804-9397																									
1. Fiscal Year Ending Date For This Submission: <u>06/30/2000</u>		2. Type of Report: <input type="checkbox"/> Single Audit <input type="checkbox"/> GAO Audit Standards Audit <input type="checkbox"/> Compilation <input checked="" type="checkbox"/> Compilation/Attestation <input type="checkbox"/> Program Audit <input type="checkbox"/> Other																									
3. Audit Period Covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Biennial <input type="checkbox"/> Other _____ to _____		4. AUDITEE INFORMATION																									
Auditee Name <u>Louisiana FINS Association</u>		Firm Name <u>Charles L. Lacoste Jr.</u>																									
Street Address (Number and Street) <u>4390 Elm Street</u>		Street Address (Number and Street) <u>8116 Burthe Street</u>																									
Mailing Address (PO No.) <u>Same</u>		Mailing Address (PO No.) 																									
City <u>Baton Rouge</u> State <u>La</u> Zip <u>70805</u>		City <u>New Orleans</u> State <u>La</u> Zip <u>70118</u>																									
Auditee Contact Name <u>Dr. Jacqueline Mims</u> Title <u>Ex Dir.</u>		Auditor Contact Name <u>Charles Lacoste</u> Title <u>Owner</u>																									
Telephone <u>225-340-2245</u> Fax <u>225-340-2268</u>		Telephone <u>504-861-0513</u> Fax <u>504-861-0548</u>																									
Email (Optional) _____		Email (Optional) _____																									
Component Units Included Within the Report and for Which No Separate Report Will Be Issued: _____																											
If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, and no management letter, check this box and do not complete the rest of the form. <input type="checkbox"/>																											
6. FINANCIAL STATEMENTS a. Type of audit report on financial statements. <input checked="" type="checkbox"/> Not Applicable <input type="checkbox"/> Unqualified Opinion <input type="checkbox"/> Qualified Opinion <input type="checkbox"/> Adverse Opinion <input type="checkbox"/> Disclaimer of Opinion b. Is a 'going concern' explanatory paragraph included in the audit report? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Do any of the funds have deficit balances? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																											
7. INTERNAL CONTROL Do the comments on internal control include: <input type="checkbox"/> material weaknesses <input checked="" type="checkbox"/> other conditions																											
8. COMPLIANCE Do the comments on compliance include: <input type="checkbox"/> criminal acts <input type="checkbox"/> fraud and abuse <input checked="" type="checkbox"/> not applicable																											
9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.) _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																											
10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">1 - Records</td> <td style="width: 10%;">\$</td> <td style="width: 10%;">=</td> <td style="width: 10%;">Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> <tr> <td>2 - Reconciliations</td> <td>\$</td> <td>=</td> <td>Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> <tr> <td>3 - Availability of records</td> <td>\$</td> <td>=</td> <td>Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> <tr> <td>4 - Use of</td> <td>\$</td> <td>225</td> <td>Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> <tr> <td></td> <td>\$</td> <td></td> <td>Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> <tr> <td></td> <td>\$</td> <td></td> <td>Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable</td> </tr> </table> Do any findings address nepotism, ethics violations or related party transactions? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Do any findings address violation of bond indenture covenants? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				1 - Records	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable	2 - Reconciliations	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable	3 - Availability of records	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable	4 - Use of	\$	225	Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		\$		Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable		\$		Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
1 - Records	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
2 - Reconciliations	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
3 - Availability of records	\$	=	Resolved <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
4 - Use of	\$	225	Resolved <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
	\$		Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
	\$		Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																								
11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS (Finding/Comment Caption and No.) _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable _____ Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable																											
AUDITEE SIGNATURE <u>Jacqueline Mims</u>		Date <u>1/25/01</u>																									



LOUISIANA FINS ASSOCIATION

Louisiana Families In Need of Services Association

February 1, 2001

EXECUTIVE BOARD

President
Candance Kagan

Vice President
Brenda Johnson

Treasurer
Vi Martin

Secretary
Rawn Gipson

Nominating Committee Chair
Gary Dufour

Board of Directors

Chere Abadie
Veda Bailey
Christina Crutcher
Carrie Dean
Philip Gunn
Susan Hollis
Douglas Holloway
Laurie McGehee
Elena Moran
Stephen Phillippi, Jr.
Darrell Sampson
Patricia Smith
Marie Trahan
Anissa Webster
Herman Wilson

Board of Advisors

Cheryl Bowers-Stephens, M.D.
Melanie Bronfin
James Bueche
Hon. Jude Fanguy
Carolyn Garrett
Hon. Grace Gasaway
Reginald Grace
Alton Hadley
Karen Hallstrom
Judy Harrison
Hon. Madeline Jasmine
Hon. William Kleinpeter
Alyce Lappin
Pam Masilla
Hon. Robert Morrison, III
Hon. Kathleen Richey
Richard Rodgers
Jeanne Smolkin
Angela Trainham
Hon. Joseph Waitz, Jr.
Carmen Weisner
Isabel Wingerter

Executive Director

Dr. Jacqueline Mims

Dr. Daniel Kyle, CPA, CFE
1600 North Third Street
Baton Rouge, Louisiana 70804

Dear Dr. Kyle:

This letter will serve as our plan of corrective action. The Organization is consolidating its bookkeeping functions in the Baton Rouge office. We will have all back records mailed to that office and proper bank reconciliations will be done monthly.

We will monitor purchasing to insure that all use taxes are paid appropriately.

Sincerely,


Dr. Jacqueline Mims,
Executive Director

Strengthening Individuals, Families, and Communities

P. O. Box 53211 ♦ Baton Rouge, Louisiana 70805 ♦ PHONE (225) 355-1340 ♦ FAX (225) 355-1349